

EXHIBIT 1-L



Statement of Work

This Statement of Work (SOW) outlines the engagement between Pacific Gas and Electric Company ("PG&E" or "Owner") with KPMG LLP ("KPMG" or "Consultant") to perform the services described below.

The governing master services agreement for this work is Master Services Agreement #73 (4400011340), executed on January 19, 2017 (as amended, the "MSA").

1) Scope

The objective of this scope of work is to perform an analysis of Quanta Services Inc.'s payment applications submitted to PG&E for performance of various construction management services.

Consultants' work will include a review of the payment application process related to invoices submitted by, and payments made to Quanta Services Inc. ("Quanta" or "Vendor") for services rendered to PG&E with the objective of facilitating timely and accurate payments to Quanta.

Work will focus on determining whether costs charged to PG&E by Quanta are in accordance with the contract between Quanta and PG&E and identify and quantify costs paid in excess of the contractually allowed amounts.

2) Approach

Consultant will perform the following tasks, which will require active participation from PG&E contract management personnel and leadership, including the collection of data/documents, attending status meetings, and reviewing cost analysis reports, presentations and discussions.

a. Planning

Activities include the initiation of the engagement including request for documents, data, and interviews

- Kick-off meeting to review scope, approach, timelines, and expectations
- Review Quanta's contract(s) and prepare a cost analysis plan and draft document request list
- Request documents and data for review and analysis
- Schedule interviews with contract management personnel on an as-needed basis

b. Cost data gathering and review

Review data and documentation provided to document existing process for preparing, accepting, processing and reviewing applications for payment and make suggestions for improvement to facilitate timely and accurate invoicing, reviews and payment for services rendered by Quanta. Prepare a recommended cost analysis work plan based on format and availability of source documentation. Depending on the quality, source and availability of data, the following two options will be considered:

- Option 1 - Unstructured Electronic or Hard Copy Data: If the data can only be provided in an unstructured format (manual or hard copy) KPMG will propose a manual sample testing approach



- Option 2 - Structured Electronic Data: If the data can be provided in structured electronic format Consultant will propose utilizing an analytic cost analysis approach leveraging analytic scripts to test/screen the entire population with detailed testing of high risk transactions.

Deliverable: Final work plan with analysis and testing approach (Option 1 or 2).

c. Phase I: Assess invoices received to-date

The purpose of this task is to review the invoices received to-date to clear the backlog and support the validation of costs and compliance with contractual terms. These activities will supplement PG&E's existing process for reviewing invoices:

Cost and Payment Analysis & Testing

Based on the final agreed upon work plan, perform the following analysis of Quanta's billings and PG&E payments on a sample basis, including the following if applicable.

- Labor transaction testing
- Materials and equipment cost assessment
- Direct costs assessment
- Subcontractor assessment
- Indirect costs assessment
- Change order assessment

The sampling of transactions will be conducted based on, but, not limited to the following factors:

- Magnitude of costs per employee
- Magnitude of labor hours associated with straight, over, and double time
- Magnitude of expenses (single and/or recurring)
- Utilization and magnitude of costs per equipment
- Magnitude of material costs
- Historical cost trends

Deliverable: Results of cost analysis and testing, including cost worksheets identifying any variances.

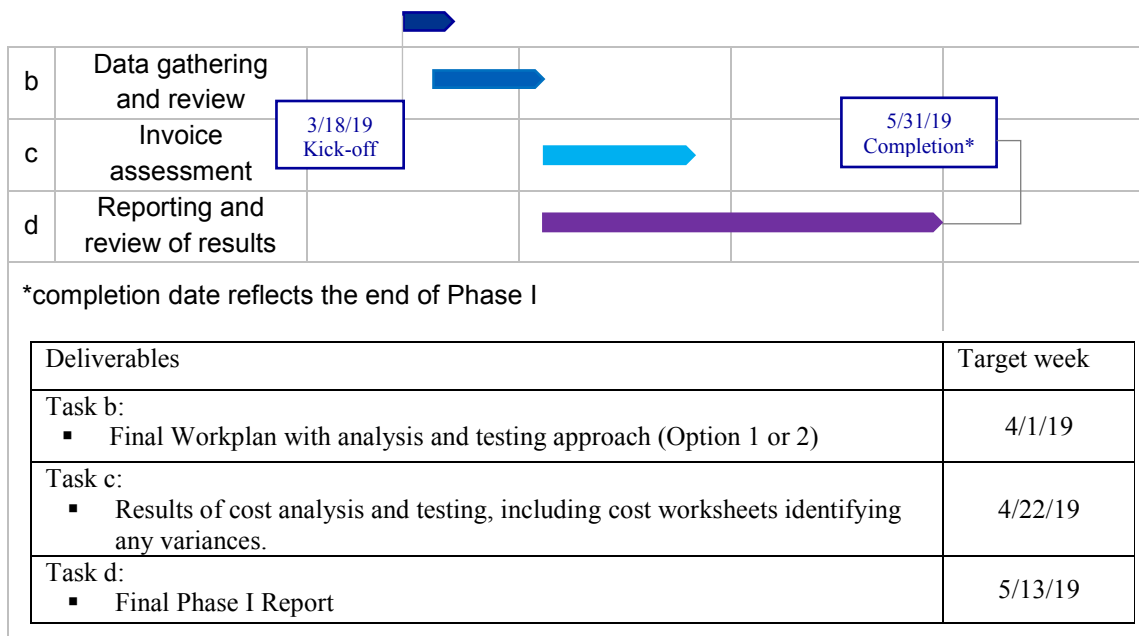
d. Reporting and review of results

Upon completion of costs and payment analysis and testing, review all potential variances and observations with PG&E and Quanta. This may include conducting a series of meetings to review the results and determine actions and possible next steps and follow-up actions/additional documentation required. Upon resolution of outstanding issues prepare and issue a draft report in a format acceptable to PG&E and a final report after exit conference with PG&E.

3) Schedule

A high-level schedule of the project by task and deliverables is provided below:

Task		March	April	May	June
a	Planning				



4) Consultant Resources

Gaurav Mathur (Manager) will lead the efforts for Consultant for the proposed assessment supported by Jason Lorentz (Senior Associate). Additional staff resources may be utilized as needed. In addition to Gaurav and Jason, Clay Gilge, Principal, will provide leadership oversight and discuss results with business sponsors and Geno Armstrong will provide additional support and guidance with regards to communication with PG&E leadership.

5) PG&E Responsibilities

PG&E team members will be expected to be available to participate in workshops, meetings and fully engaged throughout this effort, including the review of any draft and final deliverables.

6) Terms & Conditions

All Work shall be performed in accordance with the terms and conditions set forth in the Master Service Agreement No. 73 (4400011340). Should a conflict arise regarding terms and conditions, it is agreed that the terms and conditions according to Master Service Agreement No. 73 (4400011340) shall prevail.

7) Professional Fees and Expenses

The fees for this engagement will be invoiced on time and material basis, including an addition of 10% of our professional fees for travel, lodging, meals, etc., which will be passed through to PG&E at cost, without markup. The total fee and expenses under this agreement will not exceed \$207,900.00 T&M.

Consultant's professional fees and expenses for this effort are summarized below:

	Description	Estimated Hours	Estimated Fees
a	Planning	20	\$6,000



b	Cost data gathering and review	100	\$22,000
c	Assess invoices received to-date	360	\$115,000
d	Reporting and review of results	180	\$46,000
Fee (sub-total) =			\$189,000
Expenses (10% of professional fees) =			\$18,900
Estimated Fee + Expenses (total) =			\$207,900.00

Note that the fee established for the scope includes the review and analysis of invoices received between December 2018 and March 2019 only.

Consultant acknowledges that the Bankruptcy Court must approve the terms of this SOW and its fees in order for Consultant to be compensated. In that regard, Consultant intends to file applications with the Court for allowance of compensation and reimbursement of expenses in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any order of the Bankruptcy Court establishing procedures for monthly compensation and reimbursement of expenses for professionals. PG&E acknowledges that professional time required to prepare detailed applications in accordance with the Bankruptcy Code, applicable rules and guidelines differs from Consultant's normal billing procedures and, as a result, requires significant effort by Consultant to comply therewith. The expense required by this effort was not included in the estimated fees described above. PG&E agrees that, subject to Bankruptcy Court approval, Consultant shall be reimbursed for such professional time incurred.

To the extent that the services involve procedures in connection with PG&E's restructuring activities or emergence from bankruptcy, such work will be considered out-of-scope services under the engagement letters ("Out-of-Scope Services"). Such Out-of-Scope Services also include professional time required to prepare detailed applications in accordance with the Bankruptcy Code (described above). To the extent that changes in circumstances, such as the loss of PG&E personnel during the bankruptcy process, increase the effort required to deliver the services, this additional effort also will be billed as Out-of-Scope Services. Out-of-Scope Services will be billed in addition to the estimated fees described above, at 100% of our standard professional hourly rates. In its fee applications, Consultant will identify and describe any Out-of-Scope Services.

The provisions in this "Engagement Fee Schedules" will apply with respect to this SOW notwithstanding anything in the MSA to the contrary. Without limiting the generality of the foregoing, the Statement of Work Template Requirements set forth in Exhibit B, the Sample Resource and Scheduling Budget set forth in Exhibit B-1, and Exhibit C of Attachment 1 to the MSA will not apply to this SOW or the services provided under this SOW.

8) Invoicing

Consultant will submit billings on a monthly basis according to the MSA. Consultant reserves the right to halt further services until payment is received on past due invoices.

In the event Consultant is unable to have access to resources, data or other information required for the project, or if PG&E determines, at its sole discretion, that Consultant should



not continue with the work, then PG&E and Consultant agree that Consultant shall be paid for hours and expenses incurred to date and no further obligation from PG&E to Consultant shall be due.

Consultants invoices shall be submitted to PG&E Accounts Payable Department as noted on the CWA and a copy provided to the PG&E Work Supervisor at the address listed on the CWA. Payment will be made pursuant to date of receipt of invoice by PG&E Accounts Payable.

NOTIFICATION Consultant shall immediately notify PG&E regarding any problems which may significantly affect performance of Services by immediately notifying PG&E's Work Supervisor.

9) PG&E and Consultant Work Supervisor Name, Number and email address

Derek J. Cedars
Director, Contract and Project Management
D6C6@pge.com

10) Work Location(s)

The majority of work is expected to occur remotely. From time to time, Consultant may conduct meetings at other PG&E offices, such as those in San Ramon or Rocklin, depending on the location and schedule of PG&E resources involved in this effort.

11) Other Matters

Consultant's services as described in this SOW constitute an Advisory engagement conducted under the American Institute of Certified Public Accountants ("AICPA") Standards for Consulting Services. Such services are not intended to be an audit, examination, attestation, special report or agreed-upon procedures engagement as those services are defined in AICPA literature applicable to such engagements conducted by independent auditors. Accordingly, these services will not result in the issuance of a written communication to third parties by Consultant directly reporting on financial data or internal control or expressing a conclusion or any other form of assurance.

Additionally, the scope of work does not require that Consultant make any legal interpretations or render any legal advice, and the parties hereby agree that in connection with Consultant's performance of the services under this SOW shall not include or be construed to include the provision by Consultant of legal advice or legal services. All legal interpretations and rendering of legal advice shall be Counsel's responsibility. Consultant will refer any such questions to Owner.

12) Conflict of Interest

Consultant has performed a limited internal search for relationships based on the Vendor identified by PG&E. Based on that internal search, Consulnat [and member firms of the KPMG network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, "Member Firms")] has provided services to the following Vendor identified by PG&E:

KPMG LLP in the US has provided audit services and currently provides tax services and one or more other member firms of KPMG International provide audit, tax, and advisory services to QUANTA SERVICES, INC. and/or affiliates. Cleared from a conflicts perspective.

By signing this SOW, PG&E agrees that this relationship does not (i) constitute a limitation on the services requested; (ii) create a basis for disqualification of KPMG or its professionals; or



(iii) constitute a conflict of interest for purposes of KPMG's engagement to perform the services under this SOW. PG&E expressly waives its right to assert any such conflict against KPMG.

KPMG's process for conducting searches of potential conflicts takes place at the time the vendor(s) are identified and provided by PG&E. However, if KPMG becomes aware of any potential conflicts after the start of the engagement, KPMG will promptly inform PG&E. In addition, during the course of this engagement, PG&E agrees that PG&E will inform KPMG of additional vendor(s) in this matter or name changes for those vendor(s) previously provided. At such time, KPMG will perform an additional limited internal search for relationships on those vendor(s). If identified, KPMG will advise PG&E of the general nature of any services provided to that subject (i.e., audit, tax and/or advisory).

If PG&E fails to promptly notify KPMG of its objection to the identified relationship(s), PG&E agrees that KPMG's professional relationship with the vendor(s) does not impact KPMG's engagement to perform the services under this SOW.

KPMG reserves the right to resign from this engagement at any time if a conflict, as contemplated by the professional standards of the AICPA, law or regulation, arises or becomes known to KPMG that prohibits KPMG from conducting this engagement, or in KPMG's judgment, would impair KPMG's ability to perform objectively. If KPMG serves as independent auditors of a vendor, KPMG may require consent from the vendor, which will be determined on a case-by-case basis.

KPMG will take all reasonable steps to prevent the disclosure of confidential information between the KPMG team serving PG&E and the KPMG team serving the Vendor. PG&E hereby also acknowledges and agrees that KPMG may be in possession of confidential information concerning Vendor that may be relevant to PG&E's procedures and that such information will not be disclosed to PG&E unless Vendor provides written consent to such disclosure in advance.

Where KPMG provides audit services to Vendor, KPMG's professional responsibilities may require that KPMG inform the KPMG team serving Vendor about information coming to KPMG's attention that affects KPMG's engagement to audit Vendor's consolidated financial statements. By PG&E's signature below, PG&E acknowledges that such communication, if deemed necessary in KPMG's sole judgment, will require no approval or communication with PG&E on this matter.

END OF SCOPE OF WORK



Contract Work Authorization
CWA No. 14795

Contract Work Authorization (CWA)

This Contract Work Authorization ("CWA") No. 14795 is issued under and pursuant to the Blanket Agreement or Master Service Agreement No. 73 (44000011340) dated January 19, 2017 (the "MSA") between the below-named Contractor ("Contractor"), a Delaware Limited Liability Partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 245 Market Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA pursuant to and in accordance with the terms and conditions of the MSA.

**Contractor's
Legal Name:** KPMG LLP

Total Number of Pages: 14

**Contractor's
Address:** PO Box 120001
Dallas, TX 75312

Project Name: Quanta invoice review

Job Location: Consultant's Offices and PG&E Office Locations in San Francisco and San Ramon, CA

WORK: Contractor shall, at its own risk and expense, perform the Work described in this Contract Work Authorization and furnish all labor, equipment, and materials necessary to complete the Work as summarized below and as more fully described in Attachment 1, Scope of Work.

Consultant will perform a cost analysis of Quanta Services Inc.'s payment applications submitted to PG&E for performance of various construction management services as set forth in the Statement of Work ("SOW") attached hereto as Attachment 1.

Costs: Time & Material basis (Consultant's rates in accordance to rates set forth in MSA 4000011340).

Professional Fees: \$189,000 / Expense costs: Not to exceed \$18,900

ATTACHMENTS: Each of the following documents are attached to this CWA and are incorporated herein by this reference:

Attachment 1: Statement of Work, Pages 6

Exhibit 1- A, 6 Pages

CWA TERM: This CWA is effective upon signature by both parties and expires on 6/30/2019. Time is of the essence.

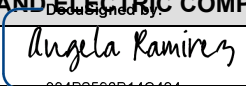
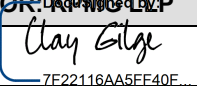
**CWA
COMPLETION:** Contractor shall commence performance hereof when directed to do so by PG&E and Work shall be completed by the completion date of 6/30/2019.

CONSIDERATION: As full consideration for satisfactory performance of the Work under this CWA by Contractor, PG&E's total obligation to Contractor shall not exceed the following amount. This amount is inclusive of all taxes incurred in the performance of the Work. Any change to this amount shall only be authorized in writing by a PG&E CWA Change Order, fully executed by both PG&E and Contractor.

TOTAL: Not-to-Exceed Two Hundred Seven Thousand and Nine Hundred Dollars: \$207,900.00; Time and Materials

PG&E Corporation ("PG&E Corp.") and Pacific Gas and Electric Company (the "Utility," and, together with PG&E Corp., the "Debtors"), are debtors-in-possession in a proceeding pending under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Northern District of California. Nothing herein shall be deemed to constitute an assumption of the Contract and/or any CWA or a waiver or modification of the Debtors' rights to assume, assume and assign, or reject the Contract and/or any CWA pursuant to section 365 of the Bankruptcy Code. The Debtors hereby reserve all rights available to them under such proceedings. Any amounts paid by the Debtors hereunder must be applied to goods and/or services provided to the Debtors on or after January 29, 2019 (the "Petition Date") and shall not be applied to satisfy Claims (as defined in the Bankruptcy Code) arising prior to the Petition Date.

THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CONTRACT WORK AUTHORIZATION.

PACIFIC GAS AND ELECTRIC COMPANY		CONTRACTOR: KPMG LLP	
Signature		Signature	
Name	Angela Ramirez	Name	Clay Gilge
Title	Sourcing Specialist	Title	Principal
Date	4/24/2019	Date	4/23/2019



Contract Work Authorization
CWA No. 14795

ADMINISTRATION			
PG&E Negotiator	Angela Ramirez	Contractor Represent	Clay Gilge
Phone	916-742-9713	Phone	206.851.2655
Email	Angela.Ramirez@pge.com	Email	cgilge@KPMG.com
Accounting Reference	PR: 316623 Order: 2049425		
PG&E Work Supervisor:	Derek Cedars (D6C6@pge.com)	Phone:	
INVOICE INSTRUCTIONS: As described in more detail in the Invoicing section of the Terms and Conditions, Contractor shall send invoices for each payment when due, showing the Purchase Order Number (starts with "27" or "35") and the Line Item number, if applicable.	The default submission system for invoices to PACIFIC GAS AND ELECTRIC COMPANY should be through Taulia electronic invoicing portal, which also provides real-time invoice payment status. In rare cases that it is infeasible for a supplier to use this system, please send paper invoices to the address below. Invoice payment status for paper invoices can be accessed through the automated PG&E Paid Help Line at (800) 756-PAID (7243) or by emailing APPaidline@pge.com		
	Send ORIGINAL Invoice to:	PG&E Accounts Payable* PO Box 7760 San Francisco, CA 94120-7760	
	Send COPY of Invoice to:	Jennifer Brothers 6030 West Oaks Blvd., 3 rd Floor Rocklin, Ca 95765 E-MAIL TO: ETS&PScontractInvoicing@pge.com	

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